

Error: Erroneous cross-reference in § 13-713(b)(2) of the Tax - General Article.

Occurred: Ch. 110, Acts of 1988.

13-809.

(c) The rules and definitions in § 6323(e), (h), and (i) of [this] THE Internal Revenue Code shall apply in construing this section.

DRAFTER'S NOTE:

Error: Incorrect word usage in § 13-809(c) of the Tax - General Article.

Occurred: Ch. 569, Acts of 1988.

13-834.

(d) "Contraband motor fuel" means motor fuel, as defined in § 9-101 of this article:

(2) that is delivered, possessed, sold, or transferred in the State in a manner not authorized under Title 9 of this article or Article 56, §§ 148 AND 157A through 157G of the Code.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 13-834(d)(2) of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

13-901.

(g) A claim for refund of sales and use tax may be filed by a claimant who:

(2) refunds the tax to a buyer in a cancelled or rescinded sale under [§ 11-403(b)] § 11-403(C) of this article; or

(3) pays the tax in a cancelled or rescinded sale for which the vendor refuses to refund the tax as required under [§ 11-403(b)] § 11-403(C) of this article.

DRAFTER'S NOTE:

Error: Erroneous cross-references in § 13-901(g)(2) and (3) of the Tax - General Article.